PATENT

Docket No.: 050389-0053

APR 0 9 2008

ERESTATES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Kiichi MEGURO, et al.

Confirmation Number: 3835

Application No.: 10/510,848

Group Art Unit: 1792

Filed: October 13, 2004

Examiner: Robert M. Kunemund

For:

DIAMOND COMPOSITE SUBSTRATE AND PROCESS FOR PRODUCING THE SAME

Mail Stop Amendment Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	25	33	0	\$50.00 =	\$0.00
Independent Claims	3	3	0	\$210.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
		Fee for extension of time			\$0.00
					\$0.00
		Total of Above Calculations			\$0.00

Please charge my Deposit Account No. <u>500417</u> in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.

 \boxtimes

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Lisa A. Kilday

Registration No. 56,210

Please recognize our Customer No. 20277 as our

 $correspondence\ address.$

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Facsimile: 202.756.8087 **Date: April 9, 2008** WDC99 1552997-1.050389.0053

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DIAMOND COMPOSITE SUBSTRATE AND PROCESS FOR PRODUCING THE

SAME

REQUEST FOR RECONSIDERATION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Remarks are submitted in response to the Office Action dated January 10,

2008.

Remarks begin on page 2 of this paper.